

Fill in this information to identify the case:

Debtor name Chowaiki & Co. Fine Art Ltd.

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF NEW YORK

Case number (if known) 17-13228

☐ Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/16

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

☐ None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue
Check all that apply

Gross revenue
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:
From 1/01/2017 to Filing Date

☒ Operating a business
☐ Other

\$7,264,409.19

For prior year:
From 1/01/2016 to 12/31/2016

☒ Operating a business
☐ Other

\$15,659,563.00

For year before that:
From 1/01/2015 to 12/31/2015

☒ Operating a business
☐ Other

\$35,240,034.00

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☒ None.

Description of sources of revenue

Gross revenue from each source
(before deductions and exclusions)

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☐ None.

Creditor's Name and Address

Dates

Total amount of value

Reasons for payment or transfer
Check all that apply

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer Check all that apply
3.1. SEE ATTACHED SCHEDULE "3"		\$0.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other ___

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.1. SEE ATTACHED SCHEDULE "4"		\$0.00	

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's name and address	Describe of the Property	Date	Value of property
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6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
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Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1. Naftali Leser v. Chowaiki & Co. Fine Art Ltd. et al. 656870/2017	Civil	State of New York, County of New York	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

☐ None

	Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1.	Residency Unlimited Inc. 360 Court Street, Unit #4 Brooklyn, NY 11231	Burning Standard, After Ruscha - Art	12/18/15	\$75,000.00
	Recipients relationship to debtor			
9.2.	Snug Harbor Cultural Center 1000 Richmond Terrace, Bldg P Staten Island, NY 10301	River Droite De La Seine, Rolleboise - Artwork Portrait De Femme Au Foulard - Artwork Pierrot Et Danseuse - Artwork	12/18/15	\$72,500.00
	Recipients relationship to debtor			
9.3.	The Bronx Museum of the Arts 1040 Grand Concourse Bronx, NY 10456	Kiki Smith - Veins & Arteries	12/18/15	\$6,000.00
	Recipients relationship to debtor			

Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

☒ None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Dates of loss	Value of property lost
	If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).		

Part 6: Certain Payments or Transfers

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None.

	Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1.	Platzer, Swergold, Levine, Goldberg, Ka 475 Park Avenue South 18th Floor New York, NY 10016	Attorney Fees, Filing and UCC Search Expenses	11/13/17	\$10,578.61
	Email or website address ckatz@platzerlaw.com			
	Who made the payment, if not debtor?			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☒ None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
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13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☒ None.

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
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Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☒ Does not apply

Address	Dates of occupancy From-To
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Part 8: Health Care Bankruptcies**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

☒ No. Go to Part 9.

☐ Yes. Fill in the information below.

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
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Part 9: Personally Identifiable Information

16. Does the debtor collect and retain personally identifiable information of customers?

- ☒ No.
☐ Yes. State the nature of the information collected and retained.

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- ☒ No. Go to Part 10.
☐ Yes. Does the debtor serve as plan administrator?

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?
Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☒ None

Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☒ None

Depository institution name and address	Names of anyone with access to it Address	Description of the contents	Do you still have it?

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☐ None

Facility name and address	Names of anyone with access to it	Description of the contents	Do you still have it?
UOVO 41-54 22nd Street Long Island City, NY 11101	Elizabeth Lan	Artwork	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
Manhattan Mini Storage 420 East 62nd Street New York, NY 10065	Elizabeth Lan	Misc Books and Office Records	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
Day & Meyer, Murray & Young Co 1166 Second Avenue New York, NY 10065	Elizabeth Lan	Artwork	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☐ None

Owner's name and address	Location of the property	Describe the property	Value
See attached Sched of Consignment Goods		Artwork	Unknown

Part 12: Details About Environment Information

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

Site means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

Hazardous material means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- ☒ No.
☐ Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
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23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- ☒ No.
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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24. Has the debtor notified any governmental unit of any release of hazardous material?

- ☒ No.
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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Part 13: Details About the Debtor's Business or Connections to Any Business**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

☐ None

Business name address**Describe the nature of the business****Employer identification number**

Do not include Social Security number or ITIN.

25.1. Galatea Art LLC
500 Park Avenue, Suite 16c
New York, NY 10022

Art

Dates business existed

EIN: 46-4606633

From-To

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None**Name and address****Date of service****From-To**

26a.1. Jane Chiong
Chiong & Wan CPA's PC
485 Madison Avenue, 16th Floor
New York, NY 10022

2016-2017

26a.2. Gary Needleman
Needleman & Schacter, LLP
2001 Marcus Avenue, Ste N116
Lake Success, NY 11042

2015

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None**Name and address****Date of service****From-To**

26b.1. Jane Chiong
Chiong & Wan CPA's PC
485 Madison Avenue, 16th Floor
New York, NY 10022

2016-2017

Name and address**Date of service****From-To**

26b.2. Gary Needleman
Needleman & Schacter, LLP
2001 Marcus Avenue, Ste N116
Lake Success, NY 11042

2015

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None**Name and address****If any books of account and records are
unavailable, explain why**

26c.1. Jane Chiong
Chiong & Wan CPA's PC
485 Madison Avenue, 16th Floor
New York, NY 10022

26c.2. Gary Needleman
Needleman & Schacter, LLP
2001 Marcus Avenue, Ste N116
Lake Success, NY 11042

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☒ None**Name and address****27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☒ No☐ Yes. Give the details about the two most recent inventories.**Name of the person who supervised the taking of the inventory****Date of inventory****The dollar amount and basis (cost, market, or other basis) of each inventory****28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.**

Name	Address	Position and nature of any interest	% of interest, if any
David Dangoor	445 Park Avenue, Ste. 1904 New York, NY 10022	Shareholder	66.7%
Elizabeth Lan	224 Davis Avenue Staten Island, NY 10310	Director	
Ezra Chowaiki	21307 Cornerstone Drive Yardley, PA 19067	Shareholder	33.3%

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?☐ No☒ Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
Ezra Chowaiki	447 Henry Street, Apt. 2 Brooklyn, NY 11231	Director and President	Inception through 10/31/17

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

☐ No☒ Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1 SEE ATTACHED SCHEDULE "30"			
Relationship to debtor			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- ☐ No
☐ Yes. Identify below.

Name of the parent corporation

Employer Identification number of the parent corporation

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- ☐ No
☐ Yes. Identify below.

Name of the parent corporation

Employer Identification number of the parent corporation

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on November 27, 2017

/s/ Elizabeth G. Lan

Signature of individual signing on behalf of the debtor

Elizabeth G. Lan

Printed name

Position or relationship to debtor Director

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

☒ No

☐ Yes

SCHEDULE "3"

Chowaiki & Co. Fine Art Ltd.

11/21/2017 1:51 PM

Register: City National Bank

From 08/01/2017 through 10/31/2017

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/01/2017		David Benrimon Fin...	Accounts Receivable			X	150,000.00	319,966.97
08/01/2017	ach		Bank Service Charges		11.00	X		319,955.97
08/01/2017	ach		Bank Service Charges		11.00	X		319,944.97
08/01/2017	ach		Bank Service Charges		11.00	X		319,933.97
08/01/2017	ach		Bank Service Charges		11.00	X		319,922.97
08/01/2017	ach		Bank Service Charges		11.00	X		319,911.97
08/01/2017	ach		Bank Service Charges		15.00	X		319,896.97
08/01/2017	wire out	Bethanne Fiore	Consulting	retainer - 6th m...	2,800.00	X		317,096.97
08/01/2017	wire out	Galatea Art LLC	Investment-Galatea Art...		32,000.00	X		285,096.97
08/01/2017	wire out	Michael Haber	Loan Payable:Michael ...	partial reim fro...	50,000.00	X		235,096.97
08/01/2017	wire out	Ezra Chowaiki	Loan to/fr Ezra		6,000.00	X		229,096.97
08/01/2017	wire out	Shari Edwy Brownfie...	Due to Others/Dealers	partial on Chag...	25,000.00	X		204,096.97
08/02/2017	1693	Oxford Health Plans	-split-	inv#51304915 ...	4,830.94	X		199,266.03
08/02/2017	1694	AFLAC New York	-split-	NBV24 Inv#6...	654.30	X		198,611.73
08/02/2017	1695	Aetna Insurance	-split-	H5218957 A/...	336.64	X		198,275.09
08/02/2017	1696	Arthur J. Gallagher R...	Prepaid Expense	applied to 2 in...	16,700.00	X		181,575.09
08/02/2017	1697	Spectrum/Time Warn...	Internet/Website Hosting	8150 20 007 07...	369.99	X		181,205.10
08/02/2017	1710	Hitana	Loan Payable:Hitana	VOID:		X		181,205.10
08/03/2017	ach		Bank Service Charges		20.00	X		181,185.10
08/03/2017	wire out	Yves Bouvier	Exchange	Degas payment...	160,000.00	X		21,185.10
08/04/2017	ach	ADP	Payroll Service Fee	p/r 7/31	96.48	X		21,088.62
08/07/2017			Shipping and Handling	Deposit		X	252.00	21,340.62
08/07/2017	ach		Bank Service Charges		15.00	X		21,325.62
08/08/2017	ach		Bank Service Charges		11.00	X		21,314.62
08/08/2017	wire out	Nannestad Robinson ...	Interest Expense:Loan ...	partial - loan of...	15,000.00	X		6,314.62
08/08/2017	1713	Roksana Medynska	Cleaning		135.00	X		6,179.62
08/10/2017	ach	Capital One	Capital One #6279		500.00	X		5,679.62
08/10/2017	1714	Jane Holzer.	Loan Payable:Hitana	VOID:		X		5,679.62
08/10/2017	1715	Jane Holzer.	Loan Payable:Hitana		150,000.00	X		-144,320.38
08/11/2017			Loan Payable:Hitana	Deposit		X	150,000.00	5,679.62
08/11/2017	ach		Bank Service Charges	NSF fee - Ck#1...	37.00	X		5,642.62
08/15/2017			Client Deposit	Deposit		X	20.00	5,662.62
08/15/2017			Client Deposit	Deposit		X	49,980.00	55,642.62
08/15/2017			Client Deposit	Deposit		X	62,500.00	118,142.62
08/15/2017	ach	Elizabeth G Lan	-split-		2,779.81	X		115,362.81
08/15/2017	ach	Michelle S Vassallo	-split-		1,449.51	X		113,913.30
08/15/2017	ach	NYS Income Tax	-split-	52-2449651	450.22	X		113,463.08
08/15/2017	ach	United States Treasury	-split-	52-2449651	1,591.52	X		111,871.56
08/15/2017	ach		Bank Service Charges		11.00	X		111,860.56
08/15/2017	ach		Bank Service Charges		11.00	X		111,849.56

Chowaiiki & Co. Fine Art Ltd.

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Register: City National Bank

From 08/01/2017 through 10/31/2017

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/15/2017	ach		Bank Service Charges		15.00	X		111,834.56
08/15/2017	ach		Bank Service Charges		15.00	X		111,819.56
08/15/2017	ach		Bank Service Charges		15.00	X		111,804.56
08/15/2017	wire out	Hitana	Loan Payable:Hitana	partial - loan re...	100,000.00	X		11,804.56
08/15/2017	wire out	Miramar Properties, ...	Rent	Aug 2017	9,000.00	X		2,804.56
08/16/2017			Client Deposit	Deposit		X	112,500.00	115,304.56
08/16/2017	ach		Bank Service Charges		15.00	X		115,289.56
08/16/2017	ach		Bank Service Charges		11.00	X		115,278.56
08/16/2017	ach		Bank Service Charges		11.00	X		115,267.56
08/16/2017	ach		Bank Service Charges	7/17 serv chg - ...	4.00	X		115,263.56
08/16/2017	ach		Bank Service Charges	serv chg for filt...	9.00	X		115,254.56
08/16/2017	ach		Bank Service Charges	serv chg for fra...	10.00	X		115,244.56
08/16/2017	ach		Bank Service Charges	basic maint for ...	25.00	X		115,219.56
08/16/2017	ach		Bank Service Charges	basic wire main...	30.00	X		115,189.56
08/16/2017	wire out	Jane Holzer.	Loan Payable:Hitana	against funds o...	94,000.00	X		21,189.56
08/16/2017	wire out	Ezra Chowaiiki	Loan to/fr Ezra		1,500.00	X		19,689.56
08/17/2017	ach	American Express	American Express		10,000.00	X		9,689.56
08/18/2017			-split-	Deposit		X	159,975.00	169,664.56
08/18/2017	ach	American Express	American Express		23,335.32	X		146,329.24
08/18/2017	ach		Bank Service Charges		15.00	X		146,314.24
08/22/2017	1717	Roksana Medynska	Cleaning		135.00	X		146,179.24
08/23/2017			Client Deposit	Deposit		X	475,000.00	621,179.24
08/23/2017	ach		Bank Service Charges		15.00	X		621,164.24
08/23/2017	ach		Bank Service Charges		11.00	X		621,153.24
08/23/2017	ach		Bank Service Charges		11.00	X		621,142.24
08/23/2017	ach		Bank Service Charges		11.00	X		621,131.24
08/23/2017	ach		Bank Service Charges		11.00	X		621,120.24
08/23/2017	ach		Bank Service Charges		11.00	X		621,109.24
08/23/2017	wire out	KCM Incorporated	Due to Others/Dealers	Inv#17-396	300,000.00	X		321,109.24
08/23/2017	wire out	Dustin A. Stein, Esq.	Exchange	escrow a/c to b...	80,000.00	X		241,109.24
08/23/2017	wire out	Nannestad Robinson ...	Interest Expense:Loan ...	loan from 2/8/2...	20,000.00	X		221,109.24
08/23/2017	wire out	Galatea Art LLC	Investment-Galatea Art...	for Soffer paym...	75,000.00	X		146,109.24
08/23/2017	wire out	Galerie D' Orsay	Sales	re -17-408	20,000.00	X		126,109.24
08/23/2017	1716	Jane Holzer.	Loan Payable:Hitana	VOID:		X		126,109.24
08/23/2017	1721	Jane Holzer.	Loan Payable:Hitana	VOID:		X		126,109.24
08/24/2017	ach		Bank Service Charges		11.00	X		126,098.24
08/24/2017	ach		Bank Service Charges		11.00	X		126,087.24
08/24/2017	ach		Bank Service Charges		11.00	X		126,076.24
08/24/2017	wire out	Borro L1 Inc.	Loan Payable:Borro L1...	interest on loa...	13,760.00	X		112,316.24
08/24/2017	wire out	Ezra Chowaiiki	Loan to/fr Ezra		12,000.00	X		100,316.24

Chowaiki & Co. Fine Art Ltd.

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Register: City National Bank

From 08/01/2017 through 10/31/2017

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/24/2017	wire out	Dustin A. Stein, Esq.	Exchange	escrow - to be s...	4,088.00	X		96,228.24
08/25/2017	ach	ADP	Payroll Service Fee	p/r 8/15	92.72	X		96,135.52
08/25/2017	1718	Verizon	Telephone		401.33	X		95,734.19
08/25/2017	1719	Spectrum/Time Warn...	Dues and Subscriptions	8150 10 006 11...	34.55	X		95,699.64
08/25/2017	1720	Con Edison	Utilities:Gas and Electric	42 5425 0001 6...	386.30	X		95,313.34
08/31/2017			Insurance:Disability In...	Deposit		X	10.40	95,323.74
08/31/2017	ach	Elizabeth G Lan	-split-		2,779.83	X		92,543.91
08/31/2017	ach	Ezra e Chowaiki	-split-		13,390.44	X		79,153.47
08/31/2017	ach	Michelle S Vassallo	-split-		1,449.50	X		77,703.97
08/31/2017	ach	Sharon P Fortenbaugh	-split-		3,140.18	X		74,563.79
08/31/2017	ach	NYS Income Tax	-split-	52-2449651	450.22	X		74,113.57
08/31/2017	ach	United States Treasury	-split-	52-2449651	1,591.51	X		72,522.06
08/31/2017	ach	NYS Income Tax	-split-	52-2449651	2,371.25	X		70,150.81
08/31/2017	ach	United States Treasury	-split-	52-2449651	5,857.66	X		64,293.15
08/31/2017	ach	NYS Income Tax	Payroll Liabilities		10.40	X		64,282.75
08/31/2017	1723	Marcella Archilla	Shipping and Handling	reim	214.00	X		64,068.75
09/01/2017			Loan Payable:Hitana	Deposit		X	141,000.00	205,068.75
09/01/2017	ach		Bank Service Charges		11.00	X		205,057.75
09/01/2017	ach		Bank Service Charges		11.00	X		205,046.75
09/01/2017	wire out	Bethanne Fiore	Consulting	retainer 1st mo ...	2,800.00	X		202,246.75
09/01/2017	wire out	Galatea Art LLC	Investment-Galatea Art...	for Ron Soffer'...	25,000.00	X		177,246.75
09/01/2017	1722	Jane Holzer	Loan Payable:Hitana		141,000.00	X		36,246.75
09/05/2017			Authentication/Cert/Co...	Deposit		X	3,050.67	39,297.42
09/06/2017			Exchange	Deposit		X	34,000.00	73,297.42
09/06/2017			Due to Others/Dealers	Deposit		X	950,000.00	1,023,297.42
09/06/2017	ach		Bank Service Charges		15.00	X		1,023,282.42
09/06/2017	ach		Bank Service Charges	nsf returned fee	37.00	X		1,023,245.42
09/06/2017	ach		Bank Service Charges		11.00	X		1,023,234.42
09/06/2017	wire out	Helly Nahmad Galler...	Loan Payable:Helly Na...	partial return o...	40,000.00	X		983,234.42
09/06/2017	1698	CNA Insurance	-split-	A/C#30158886...	252.96	X		982,981.46
09/06/2017	1699	Chiong & Wan CPAs...	Accounts Payable		4,279.25	X		978,702.21
09/06/2017	1724	Roksana Medynska	Cleaning		135.00	X		978,567.21
09/06/2017	1725	Diffusion D'art Cont...	Due to Others/Dealers	Chagall - Scene...	950,000.00	X		28,567.21
09/06/2017	1730	Primary Art Services,...	Accounts Payable	Inv#404446	212.50	X		28,354.71
09/06/2017	1731	Tyco Integrated Sec...	Accounts Payable		476.87	X		27,877.84
09/06/2017	1732	Dad Trucking Inc	Accounts Payable		675.00	X		27,202.84
09/06/2017	1733	Spectrum/Time Warn...	Internet/Website Hosting	8150 20 007 07...	369.99	X		26,832.85
09/06/2017	1734	Dustin A. Stein, Esq.	Accounts Payable		595.00	X		26,237.85
09/07/2017	ach		Bank Service Charges	nsf check retur...	37.00	X		26,200.85
09/07/2017	ach		Bank Service Charges		11.00	X		26,189.85

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/07/2017	wire out	Ezra Chowaiki	Loan to/fr Ezra		1,000.00	X		25,189.85
09/08/2017			Loan Payable:Dustin A...	Deposit		X	350,000.00	375,189.85
09/08/2017	ach	Capital One	Capital One #6279		500.00	X		374,689.85
09/08/2017	ach		Bank Service Charges	int'l wire invest...	40.00	X		374,649.85
09/08/2017	ach	ADP	Accounts Payable	p/r 8/31	96.48	X		374,553.37
09/11/2017	ach		Bank Service Charges		15.00	X		374,538.37
09/11/2017	ach		Bank Service Charges		11.00	X		374,527.37
09/11/2017	ach		Bank Service Charges		11.00	X		374,516.37
09/11/2017	wire out	Diffusion D'art Cont...	Due to Others/Dealers	Chagall "Scene...	200,000.00	X		174,516.37
09/11/2017	wire out	Ezra Chowaiki	Loan to/fr Ezra	loan	1,000.00	X		173,516.37
09/12/2017	1727	The Art Collection	Due to Others/Dealers	VOID: stop pa...		X		173,516.37
09/13/2017			Loan Payable:Dustin A...	Deposit		X	85,000.00	258,516.37
09/13/2017	ach		Bank Service Charges		15.00	X		258,501.37
09/13/2017	ach		Bank Service Charges		11.00	X		258,490.37
09/13/2017	ach		Bank Service Charges		20.00	X		258,470.37
09/13/2017	wire out	Miramar Properties, ...	Rent	Sep 2017	9,000.00	X		249,470.37
09/13/2017	wire out	Yves Bouvier	Exchange	Citibank Singa...	160,000.00	X		89,470.37
09/13/2017	1735	Oxford Health Plans	-split-	CC52945 BG0...	4,830.94	X		84,639.43
09/13/2017	1736	Aetna Insurance	-split-	H5336376 A/...	336.64	X		84,302.79
09/13/2017	1737	AFLAC New York	-split-		654.30	X		83,648.49
09/13/2017	1738	Con Edison	Utilities:Gas and Electric	42-5425-0001-...	381.68	X		83,266.81
09/13/2017	1739	Spectrum/Time Warn...	Dues and Subscriptions	8150 10 006 11...	36.07	X		83,230.74
09/13/2017	1740	GV Art Conservation...	-split-	Inv#31214 & 3...	2,025.00	X		81,205.74
09/14/2017			Loan Payable:Combine...	Deposit		X	500,000.00	581,205.74
09/14/2017	ach		Bank Service Charges		15.00	X		581,190.74
09/14/2017	ach		Bank Service Charges		11.00	X		581,179.74
09/14/2017	wire out	Diffusion D'art Cont...	Due to Others/Dealers	partial payt on ...	500,000.00	X		81,179.74
09/15/2017			Insurance:Disability In...	Deposit		X	2.60	81,182.34
09/15/2017			Loan Payable:Dustin A...	Deposit		X	65,000.00	146,182.34
09/15/2017	ach	Elizabeth G Lan	-split-		4,957.88	X		141,224.46
09/15/2017	ach	Michelle S Vassallo	-split-		1,449.50	X		139,774.96
09/15/2017	ach	United States Treasury	-split-	52-2449651	3,235.03	X		136,539.93
09/15/2017	ach	NYS Income Tax	-split-	52-2449651	934.65	X		135,605.28
09/15/2017	ach		Bank Service Charges		15.00	X		135,590.28
09/15/2017	ach		Bank Service Charges	stop payt fee -	30.00	X		135,560.28
09/15/2017	ach	NYS Department of ...	NYS Corp Tax		750.00	X		134,810.28
09/15/2017	ach		Bank Service Charges		11.00	X		134,799.28
09/15/2017	ach		Bank Service Charges		11.00	X		134,788.28
09/15/2017	ach	NYC Department of ...	NYC Corp. Tax		875.00	X		133,913.28
09/15/2017	To Print	NYS Income Tax	Payroll Liabilities		2.60	X		133,910.68

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09/18/2017	ach		Bank Service Charges	filter autorizati...	4.00	X		133,906.68
09/18/2017	ach		Bank Service Charges	filter fraud susp...	9.00	X		133,897.68
09/18/2017	ach		Bank Service Charges	fraud protectio...	10.00	X		133,887.68
09/18/2017	ach		Bank Service Charges	basic maint for ...	25.00	X		133,862.68
09/18/2017	ach		Bank Service Charges	wire maint for ...	30.00	X		133,832.68
09/18/2017	wire out	Hitana	Loan Payable:Hitana	loan reim again...	75,000.00	X		58,832.68
09/18/2017	wire out	Sophocles Zoullas	Accounts Payable	per contract 11/...	50,000.00	X		8,832.68
09/18/2017	1726	Miguel Archilla	Shipping and Handling	art handling/tra...	295.50	X		8,537.18
09/19/2017			Exchange	Deposit		X	300,000.00	308,537.18
09/19/2017			Exchange	Deposit		X	375,000.00	683,537.18
09/19/2017			Exchange	Deposit		X	300,000.00	983,537.18
09/19/2017	ach		Bank Service Charges		15.00	X		983,522.18
09/19/2017	ach		Bank Service Charges		15.00	X		983,507.18
09/19/2017	ach		Bank Service Charges		15.00	X		983,492.18
09/19/2017	ach		Bank Service Charges		11.00	X		983,481.18
09/19/2017	wire out	Borro L1 Inc.	-split-	full payt of loan	873,760.00	X		109,721.18
09/19/2017	1728	Roksana Medynska	Cleaning		135.00	X		109,586.18
09/20/2017			Exchange	Deposit		X	375,000.00	484,586.18
09/20/2017	ach		Bank Service Charges		11.00	X		484,575.18
09/20/2017	ach		Bank Service Charges		15.00	X		484,560.18
09/20/2017	wire out	Diffusion D'art Cont...	Due to Others/Dealers	inv#17-399 & ...	250,000.00	X		234,560.18
09/20/2017	1741	Verizon	Telephone	VOID: 212 319...		X		234,560.18
09/20/2017	1742	Verizon	Telephone	212 319 7333 7...	370.51	X		234,189.67
09/20/2017	1743	Spectrum/Time Warn...	Internet/Website Hosting	8150 20 007 07...	369.99	X		233,819.68
09/20/2017	1744	The Better Image	Authentication/Cert/Co...	Inv#17129	750.00	X		233,069.68
09/20/2017	1745	Chiong & Wan CPAs...	Accounts Payable	Inv#5394	2,791.00	X		230,278.68
09/21/2017	ach	American Express	American Express		42,207.89	X		188,070.79
09/21/2017	ach		Bank Service Charges		11.00	X		188,059.79
09/21/2017	wire out	Sophocles Zoullas	Accounts Payable	per contract 11/...	100,000.00	X		88,059.79
09/22/2017	ach	ADP	Payroll Service Fee	p/r 9/15	92.72	X		87,967.07
09/22/2017	ach		Bank Service Charges		11.00	X		87,956.07
09/22/2017	wire out	Ezra Chowaiki	Loan to/fr Ezra		1,000.00	X		86,956.07
09/27/2017	1746	Oxford Health Plans	Prepaid Expense	CC52945 BG...	4,830.94	*		82,125.13
09/27/2017	1747	Arthur J. Gallagher R...	Accounts Payable	3 of 3 UM0001...	16,700.00	*		65,425.13
09/27/2017	1748	Crozier Fine Arts, Inc.	Accounts Payable	Project#11908...	3,415.65	*		62,009.48
09/27/2017	1749	Art Miami LLC	Art Fair:Miami FL	AM-8405	11,812.50	*		50,196.98
09/27/2017	1750	Aetna Insurance	Prepaid Expense	H5450261 A/...	336.64	*		49,860.34
09/28/2017			Loan Payable:Carpente...	Deposit		X	312,500.00	362,360.34
09/28/2017	ach		Bank Service Charges		15.00	X		362,345.34
09/28/2017	ach		Bank Service Charges		11.00	X		362,334.34

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09/28/2017	wire out	Sophocles Zoullas	Accounts Payable	per contract 11/...	300,000.00	X		62,334.34
09/29/2017	ach	Elizabeth G Lan	-split-		2,779.82	X		59,554.52
09/29/2017	ach	Ezra e Chowaiki	-split-		14,301.85	X		45,252.67
09/29/2017	ach	Michelle S Vassallo	-split-		1,449.50	X		43,803.17
09/29/2017	ach	Sharon P Fortenbaugh	-split-		8,681.18	X		35,121.99
09/30/2017			Insurance:Disability In...	Deposit		X	7.80	35,129.79
09/30/2017	ach	NYS Income Tax	-split-	52-2449651	2,371.25	X		32,758.54
09/30/2017	ach	United States Treasury	-split-	52-2449651	4,952.85	X		27,805.69
09/30/2017	ach	NYS Income Tax	-split-	52-2449651	450.22	X		27,355.47
09/30/2017	ach	United States Treasury	-split-	52-2449651	1,591.52	X		25,763.95
09/30/2017	ach	NYS Income Tax	Payroll Liabilities		7.80	X		25,756.15
10/02/2017			Exchange	Deposit		*	917.87	26,674.02
10/02/2017	ach		Bank Service Charges		12.00	*		26,662.02
10/02/2017	wire out	Bethanne Fiore	Consulting	retainer fee mo...	2,800.00	*		23,862.02
10/03/2017	ach		Bank Service Charges		12.00	*		23,850.02
10/03/2017	wire out	Galatea Art LLC	Investment-Galatea Art...		1,500.00	*		22,350.02
10/03/2017	1751	Roksana Medynska	Cleaning		135.00	*		22,215.02
10/04/2017		Andrew Kreps Gallery	Accounts Receivable			*	5,000.00	27,215.02
10/04/2017	ach		Bank Service Charges		15.00	*		27,200.02
10/04/2017	1766	Day & Meyer, Murra...	-split-	Inv#121293 Cu...	559.35	*		26,640.67
10/04/2017	1767	A Plus Courier Intern...	Postage and Delivery	Inv#A246454	28.50	*		26,612.17
10/04/2017	1768	AFLAC New York	-split-		654.30	*		25,957.87
10/04/2017	1769	CNA Insurance	-split-	A/C# 3015888...	604.52	*		25,353.35
10/06/2017	ach	ADP	Accounts Payable	p/r 9/30	96.48	*		25,256.87
10/11/2017	ach		Bank Service Charges		12.00	*		25,244.87
10/11/2017	wire out	Miramar Properties, ...	Rent	Oct 2017	9,000.00	*		16,244.87
10/11/2017	1770	Scott Gerson Conser...	Art Conservation/Resto...		326.30	*		15,918.57
10/12/2017	ach	Capital One	Capital One #6279	phone payt	435.00	*		15,483.57
10/13/2017	ach	Elizabeth G Lan	-split-		2,779.82	*		12,703.75
10/13/2017	ach	Michelle S Vassallo	-split-		1,449.51	*		11,254.24
10/13/2017	To Print	NYS Income Tax	-split-	52-2449651	450.22	*		10,804.02
10/13/2017	To Print	United States Treasury	-split-	52-2449651	1,591.51	*		9,212.51
10/15/2017			Insurance:Disability In...	Deposit		*	2.60	9,215.11
10/15/2017	To Print	NYS Income Tax	Payroll Liabilities		2.60	*		9,212.51
10/18/2017	1729	Roksana Medynska	Cleaning		135.00	*		9,077.51
10/18/2017	1771	A Plus Courier Intern...	Postage and Delivery	Inv#A246778 ...	9.50	*		9,068.01
10/18/2017	1772	Spectrum/Time Warn...	Dues and Subscriptions	8150 10 006 11...	36.06	*		9,031.95
10/19/2017	debit		Bank Service Charges		4.00	*		9,027.95
10/19/2017	debit		Bank Service Charges		9.00	*		9,018.95
10/19/2017	debit		Bank Service Charges		10.00	*		9,008.95

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/19/2017	debit		Bank Service Charges		25.00	*		8,983.95
10/19/2017	debit		Bank Service Charges		30.00	*		8,953.95
10/20/2017	debit	ADP	Payroll Service Fee		92.72	*		8,861.23
10/23/2017			Exchange	Deposit		*	230,000.00	238,861.23
10/23/2017	debit		Bank Service Charges		15.00	*		238,846.23
10/27/2017	debit	AT & T	Telephone		1,294.59	*		237,551.64
10/30/2017			Loan FromDavid Dang...	Deposit		*	31,030.59	268,582.23
10/30/2017		Arcature Fine Art_c	Accounts Receivable			*	65,000.00	333,582.23
10/30/2017	debit		Bank Service Charges		15.00	*		333,567.23
10/30/2017	debit	Caroline Schmidt Fin...	Due to Others/Dealers	Inv#17-415	58,000.00	*		275,567.23
10/30/2017	debit		Bank Service Charges		12.00	*		275,555.23
10/31/2017	debit	Ezra e Chowaiki	-split-		14,301.84			261,253.39
10/31/2017	debit	Sharon P Fortenbaugh	-split-		3,140.18			258,113.21
10/31/2017	debit	Elizabeth G Lan	-split-		2,779.81			255,333.40
10/31/2017	debit	Michelle S Vassallo	-split-		1,449.50			253,883.90
10/31/2017	To Print	NYS Income Tax	-split-	52-2449651	2,371.25			251,512.65
10/31/2017	To Print	United States Treasury	-split-	52-2449651	4,034.86			247,477.79
10/31/2017	To Print	NYS Income Tax	-split-	52-2449651	450.22			247,027.57
10/31/2017	To Print	United States Treasury	-split-	52-2449651	1,591.53			245,436.04

SCHEDULE "4"

Chowaiiki & Co. Fine Art Ltd.
Transactions by Account
As of November 12, 2017

Loan From David Dangoor - \$558,000
From David E.R. Dangoor

Type	Date	Num	Name	Memo	Amount
Deposit	06/05/2017		David E R Dangoor	per email 6/5	50,000.00
Check	06/16/2017	wire out	David E R Dangoor	loan reim - no interest per email	-50,000.00
TOTAL					0.00

Chowaiki & Co. Fine Art Ltd.

Transactions by Payroll Item

Salary

TOTAL

Total Salary

November 12, 2016 through November 12, 2017

Type	Date	Num	Name	Amount
Paycheck	11/30/2016	ach	Ezra e Chowaiki	18,750.00
Paycheck	12/30/2016	ach	Ezra e Chowaiki	18,750.00
Paycheck	01/31/2017	ach	Ezra e Chowaiki	18,750.00
Paycheck	03/01/2017	ach	Ezra e Chowaiki	18,750.00
Paycheck	03/31/2017	ach	Ezra e Chowaiki	18,750.00
Paycheck	04/30/2017	ach	Ezra e Chowaiki	18,750.00
Paycheck	06/30/2017	ach	Ezra e Chowaiki	18,750.00
Paycheck	07/31/2017	ach	Ezra e Chowaiki	18,750.00
Paycheck	08/31/2017	ach	Ezra e Chowaiki	18,750.00
Paycheck	09/29/2017	ach	Ezra e Chowaiki	18,750.00
Paycheck	10/31/2017	debit	Ezra e Chowaiki	18,750.00
Total Salary				206,250.00
TOTAL				206,250.00

Chowaiki & Co. Fine Art Ltd.
Transactions by Account
As of November 21, 2017

Loan to/for Ezra	Type	Date	Num	Name	Memo	Amount
	Check	11/22/2016	wireout	Ezra Chowaiki		2,000.00
	Check	12/08/2016	wireout	Ezra Chowaiki		2,000.00
	Check	12/30/2016	wireout	Ezra Chowaiki		5,000.00
	Check	02/14/2017	wireout	Ezra Chowaiki	loan	1,000.00
	Check	02/24/2017	wireout	Ezra Chowaiki	loan	1,000.00
	Check	03/07/2017	wireout	Ezra Chowaiki	loan	1,000.00
	Check	03/24/2017	wireout	Ezra Chowaiki	loan	1,500.00
	Check	04/03/2017	wireout	Ezra Chowaiki	loan	11,000.00
	Check	04/18/2017	wireout	Ezra Chowaiki	loan	7,000.00
	Check	05/05/2017	wireout	Ezra Chowaiki		1,500.00
	Check	06/01/2017	wire out	Ezra Chowaiki		1,200.00
	Check	06/05/2017	wire out	Ezra Chowaiki	loan	7,000.00
	Check	06/16/2017	wire out	Ezra Chowaiki		2,000.00
	Check	06/22/2017	wire out	Ezra Chowaiki		2,500.00
	Check	07/14/2017	wire out	Ezra Chowaiki		1,000.00
	Check	07/18/2017	wire out	Ezra Chowaiki		2,000.00
	Check	07/27/2017	wire out	Ezra Chowaiki		15,000.00
	Check	07/31/2017	wire out	Ezra Chowaiki		6,000.00
	Check	08/01/2017	wire out	Ezra Chowaiki		1,500.00
	Check	08/16/2017	wire out	Ezra Chowaiki		12,000.00
	Check	08/24/2017	wire out	Ezra Chowaiki		1,000.00
	Check	09/07/2017	wire out	Ezra Chowaiki		1,000.00
	Check	09/11/2017	wire out	Ezra Chowaiki		1,000.00
	Check	09/22/2017	wire out	Ezra Chowaiki		1,000.00

TOTAL

93,200.00

Chowaiki & Co. Fine Art Ltd. Transactions by Payroll Item

November 12, 2016 through October 31, 2017

Type	Date	Num	Name	Amount
Salary				
Paycheck	11/15/2016	ach	Elizabeth G Lan	3,958.33
Paycheck	11/30/2016	ach	Elizabeth G Lan	3,958.33
Paycheck	12/15/2016	ach	Elizabeth G Lan	3,958.33
Paycheck	12/30/2016	ach	Elizabeth G Lan	3,958.33
Paycheck	01/13/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	01/31/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	02/16/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	03/01/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	03/15/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	03/31/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	04/14/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	04/30/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	05/15/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	05/31/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	06/15/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	06/30/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	07/14/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	07/31/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	08/15/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	08/31/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	09/15/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	09/29/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	10/13/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	10/31/2017	debit	Elizabeth G Lan	3,958.33
Total Salary				94,999.92
Commission				
Paycheck	07/31/2017	ach	Elizabeth G Lan	3,000.00
Paycheck	09/15/2017	ach	Elizabeth G Lan	4,000.00
Total Commission				7,000.00
Bonus				
Paycheck	12/30/2016	ach	Elizabeth G Lan	17,164.06
Total Bonus				17,164.06
				119,163.98

SCHEDULE "21"

Chowalki & Co. Fine Art Ltd.
Schedule of Artworks that are Consigned IN, from other owners/dealers/sources
As of 11/8/17

ARTWORK	CONSIGNOR	STATUS/LOCATION
Ernst, Temptation of St. Anthony	Rowland Weinstein, Weinstein Gallery	*Collateral: with Michael Black
Tanguy, Je te retrouve objet trouve	Rowland Weinstein, Weinstein Gallery	*Collateral: With Michael Black
Matta, Black Mirror	Rowland Weinstein, Weinstein Gallery	*Collateral: With Michael Black
Chagall, Bouquet au verre	Pierre Sebastien Fine Art, LLC	*Collateral - with Ely Sakhai
Baldessari, Tetra series, As it is	Pierre Sebastien Fine Art, LLC	Gallery, 500 Park
LeWitt, Vertical Line Scribbles	Dr. Bogomila Welsh-Ovacharov	Gallery, 500 Park
Mondrian, Polder Moored Boat near Amsterdam II	Dr. Bogomila Welsh-Ovacharov	Gallery, 500 Park
Mondrian, Broekzijder Mill in the Evening	Dr. Bogomila Welsh-Ovacharov	*Collateral - with Dustin Stein
van der Leek, Jenny	Dr. Bogomila Welsh-Ovacharov	Gallery, 500 Park
van Doesburg & Schwitters, Kleine Dada Soiree	Yves Bouvier	Gallery, 500 Park
Degas, Danseuse en rose	Thomas S Morgan	*Collateral - with Ely Sakhai
Murakami, Jellyfish Eyes	Adam Fromkin	*Collateral - with Benrion / Piedmont
Wesselmann, Maquette for Negative Blue (Deep)	Jeffrey H Loria & Co, Inc	Consigned out to KS Enterprise/Dustin Stein
Miro, Untitled (1971)	Jeffrey H Loria & Co, Inc	*Collateral - with Ely Sakhai
Leger, Portrait of Mrs. Chester Dale	Joe Edelman	*Collateral - with Ely Sakhai
Schmidt-Rottluff, Haus im schnee	Joe Edelman	Consigned out (with permission) to: Galerie Thomas in Germany
Picasso, Sun God	Joe Edelman	Consigned out (with permission) to: Galerie Thomas in Germany
Picasso, Tete de clown, fond bleu	Joe Edelman	Consigned out (with permission) to: Galerie Thomas in Germany
Wesselmann, Standing Nude (Steel Drawing)	ikon Ltd.	Gallery, 500 Park
Guillaumin, Landscape	Benjamin Aryeh/Rafael Gallery	Gallery, 500 Park
Francis, Untitled (SF 1395)	Ely Sakhai/The Art Collection	Gallery, 500 Park
Wartol, Cream of Mushroom from Campbell Soup - scree	Ely Sakhai/The Art Collection	Gallery, 500 Park
Scharf, Nose Lock Dock	Michael Haber	Gallery, 500 Park
Viera da Silva, Tempete	Dr. Joao de Brito	*Collateral - with Jane Holzer/Hitana
Picasso, Le gueridon	Benito Malvar	*Collateral - with Benrion / Piedmont
Leger, Jazz Joueur de contrebasse et scene de cirque	Benito Malvar	*The gallery SOLD this piece in January 2017. we have shipped the work to the new owner.
Portfolio of 3 drawings/works on paper	John Szemansco	Gallery, 500 Park
Suite of 31 Calder works on paper	Alfredo Melgar	**The Calder Foundation
Calder, Untitled (Blue and Yellow Butterfly)	Nadia Chowalki	*The gallery SOLD this piece in August 2017.
Calder, Pink faced Cat	Nadia Chowalki	Currently still with Ely Sakhai (since Feb. 2015)
Calder, The Pedestrians	Nadia Chowalki	Currently still with Ely Sakhai (since Feb. 2015)
Calder, The Grind Lady	Nadia Chowalki	Currently still with Ely Sakhai (since Aug. 2014)

PLEASE ALSO NOTE THESE PIECES:
Picasso, Le clown
deChirico, Ettore e Andromaca

Under our care/possession via a Joint Venture *Collateral - with Benrion / Piedmont
Under our care/possession via an Amended jo *Currently still with eiy Sakhai (since July of 2016).

SCHEDULE "30"

Chowalki & Co. Fine Art Ltd.
Transactions by Account
As of November 12, 2017

Loan From David Dangoor - \$50,000
From David E.R. Dangoor

Type	Date	Num	Name	Memo	Amount
Deposit	06/05/2017		David E R Dangoor	per email 6/5	50,000.00
Check	08/16/2017	wire out	David E R Dangoor	loan reim - no interest per email	-50,000.00
TOTAL					0.00

Chowaiki & Co. Fine Art Ltd.
Transactions by Payroll Item

November 12, 2016 through November 12, 2017

Salary	Type	Date	Num	Name	Amount
	Type	Date	Num	Name	Amount
	Paycheck	11/30/2016	ach	Ezra e Chowaiki	18,750.00
	Paycheck	12/30/2016	ach	Ezra e Chowaiki	18,750.00
	Paycheck	01/31/2017	ach	Ezra e Chowaiki	18,750.00
	Paycheck	03/01/2017	ach	Ezra e Chowaiki	18,750.00
	Paycheck	03/31/2017	ach	Ezra e Chowaiki	18,750.00
	Paycheck	04/30/2017	ach	Ezra e Chowaiki	18,750.00
	Paycheck	06/30/2017	ach	Ezra e Chowaiki	18,750.00
	Paycheck	07/31/2017	ach	Ezra e Chowaiki	18,750.00
	Paycheck	08/31/2017	ach	Ezra e Chowaiki	18,750.00
	Paycheck	09/29/2017	ach	Ezra e Chowaiki	18,750.00
	Paycheck	10/31/2017	debit	Ezra e Chowaiki	18,750.00
Total Salary					206,250.00
TOTAL					206,250.00

Chowaiiki & Co. Fine Art Ltd.
Transactions by Account
As of November 21, 2017

Loan to/fr Ezra		Type	Date	Num	Name	Memo	Amount
Check			11/22/2016	wireout	Ezra Chowaiiki		2,000.00
Check			12/08/2016	wireout	Ezra Chowaiiki		2,000.00
Check			12/30/2016	wireout	Ezra Chowaiiki		5,000.00
Check			02/14/2017	wireout	Ezra Chowaiiki	loan	1,000.00
Check			02/24/2017	wireout	Ezra Chowaiiki	loan	1,000.00
Check			03/07/2017	wireout	Ezra Chowaiiki	loan	1,000.00
Check			03/24/2017	wireout	Ezra Chowaiiki	loan	1,500.00
Check			04/03/2017	wireout	Ezra Chowaiiki	loan	11,000.00
Check			04/18/2017	wireout	Ezra Chowaiiki	loan	7,000.00
Check			05/05/2017	wireout	Ezra Chowaiiki		1,500.00
Check			06/01/2017	wire out	Ezra Chowaiiki		5,000.00
Check			06/05/2017	wire out	Ezra Chowaiiki	loan	7,000.00
Check			06/16/2017	wire out	Ezra Chowaiiki		2,000.00
Check			06/22/2017	wire out	Ezra Chowaiiki		2,500.00
Check			07/14/2017	wire out	Ezra Chowaiiki		1,000.00
Check			07/18/2017	wire out	Ezra Chowaiiki		2,000.00
Check			07/27/2017	wire out	Ezra Chowaiiki		15,000.00
Check			07/31/2017	wire out	Ezra Chowaiiki		6,000.00
Check			08/16/2017	wire out	Ezra Chowaiiki		1,500.00
Check			08/24/2017	wire out	Ezra Chowaiiki		12,000.00
Check			09/07/2017	wire out	Ezra Chowaiiki		1,000.00
Check			09/11/2017	wire out	Ezra Chowaiiki		1,000.00
Check			09/22/2017	wire out	Ezra Chowaiiki		1,000.00
TOTAL							93,200.00

Chowaiki & Co. Fine Art Ltd. Transactions by Payroll Item

November 12, 2016 through October 31, 2017

Type	Date	Num	Name	Amount
Salary				
Paycheck	11/15/2016	ach	Elizabeth G Lan	3,958.33
Paycheck	11/30/2016	ach	Elizabeth G Lan	3,958.33
Paycheck	12/15/2016	ach	Elizabeth G Lan	3,958.33
Paycheck	12/30/2016	ach	Elizabeth G Lan	3,958.33
Paycheck	01/13/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	01/31/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	02/16/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	03/01/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	03/15/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	03/31/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	04/14/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	04/30/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	05/15/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	05/31/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	06/15/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	06/30/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	07/14/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	07/31/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	08/15/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	08/31/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	09/15/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	09/29/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	10/13/2017	ach	Elizabeth G Lan	3,958.33
Paycheck	10/31/2017	debit	Elizabeth G Lan	3,958.33
Total Salary				94,999.92
Commission				
Paycheck	07/31/2017	ach	Elizabeth G Lan	3,000.00
Paycheck	09/15/2017	ach	Elizabeth G Lan	4,000.00
Total Commission				7,000.00
Bonus				
Paycheck	12/30/2016	ach	Elizabeth G Lan	17,164.06
Total Bonus				17,164.06
				119,163.98